



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Randy Ulery  
DOCKET NO.: 15-04827.001-R-1  
PARCEL NO.: 18-25-176-029

The parties of record before the Property Tax Appeal Board are Randy Ulery, the appellant; and the McHenry County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **McHenry** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$17,840  
**IMPR.:** \$118,813  
**TOTAL:** \$136,653

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the McHenry County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2015 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story dwelling of frame and brick construction with 2,774 square feet of living area.<sup>1</sup> The dwelling was constructed in 2006. Features of the home include a 1,706 square foot basement that is 70% finished, central air conditioning, a fireplace and a 487 square foot garage. The property has a 6,420 square foot site and is located in Lake In The Hills, Grafton Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$410,000 as of September 5, 2015.

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<sup>1</sup> The appellant's appraiser and the board of review differ by 4 feet as to the size of the subject dwelling. The Board finds this discrepancy will not affect the Board's decision.

The appellant also submitted a grid analysis containing four of the comparables that were used by the appellant's appraiser.<sup>2</sup>

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$150,412. The subject's assessment reflects a market value of \$451,823 or \$162.88 per square foot of living area including land, when using 2,774 square feet of living area and the 2015 three year average median level of assessment for McHenry County of 33.29% as determined by the Illinois Department of Revenue.

As to the appellant's appraisal, the board of review argued that the appraisal was a very conservative refinance appraisal.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant for an estimated value of \$410,000. The Board gave less weight to the board of review's comparable sales. The Board finds two of the comparables were significantly newer than the subject, having been built in 2014, and only one of the remaining comparables sold for an amount greater than the subject's estimated market value as determined by the appellant's appraiser. Therefore, the Board finds the board of review's evidence does not overcome the weight of the appellant's appraisal. The subject's assessment reflects a market value of \$451,823, which is above the appraised value. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

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<sup>2</sup> The appellant's grid listed the subject dwelling's size as 2,591 square feet of living area, however, no support for this figure was submitted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: December 19, 2017



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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APPELLANT

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COUNTY

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